



25 Sigourney Street
Hartford CT 06106-5032

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

SN 2006(4)

SPECIAL NOTICE

2006 Legislative Changes Affecting the Alcoholic Beverages Tax

Purpose: This Special Notice describes changes made to the alcoholic beverages tax during the 2006 sessions of the Connecticut General Assembly.

Effective Date: The effective dates of the legislative changes are noted below.

Statutory Authority: Conn. Gen. Stat. §12-436(f) as amended by 2006 Conn. Pub. Acts 159, §17 and Conn. Gen. Stat. §12-437 as amended by 2006 Conn. Pub. Acts 159, §18.

Distributor's Obligation to File Duplicate Invoices Eliminated: Effective June 1, 2006, the requirement that distributors who ship alcoholic beverages into Connecticut military reservations must file a duplicate invoice with the Department of Revenue Services (DRS) showing quantities of alcoholic beverages shipped and the classification of the beverages is eliminated. Instead, distributors must provide a copy of the invoice upon DRS's request.

Oath Requirement Eliminated: Effective October 1, 2006, the requirement that distributors must file monthly alcoholic beverages tax returns under oath is eliminated. Distributors must now file monthly alcoholic beverages tax returns signed under penalty of false statement by the distributors' treasurer or authorized agent or officer.

Effect on Other Documents: Form O-255, *Wholesale Alcoholic Beverage Tax Return*, will be revised to reflect this change in the declaration.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the DRS.

For Further Information on the Alcoholic Beverage Tax: For further information on the alcoholic beverage tax, call the Excise Taxes Subdivision at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS Web site at **www.ct.gov/DRS** to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-4753** (from anywhere).

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, attorney occupational tax, nursing home provider fee, admissions and dues tax, or withholding tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.
- **For payment of business taxes other than those listed above:** Use *Fast-File* to pay your business taxes over the Internet or by phone. Visit the DRS Web site at www.ct.gov/DRS and click on *Electronic Services* for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.

- **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use *WebFile* to electronically file personal income tax returns over the Internet. You can also use *WebFile* to make an electronic income tax payment for a prior year. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.

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